

110TH CONGRESS  
2D SESSION

# H. R. 7308

To amend the Internal Revenue Code of 1986 to ensure that all taxpayers have the ability to deduct State and local general sales taxes.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 9, 2008

Mrs. BLACKBURN (for herself, Mr. PAUL, Mr. GOHMERT, and Mr. BURTON of Indiana) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to ensure that all taxpayers have the ability to deduct State and local general sales taxes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “State and Local Sales  
5 Tax Deduction Expansion Act of 2008”.

6 **SEC. 2. ENSURE TAXPAYERS’ ABILITY TO DEDUCT STATE**  
7 **AND LOCAL GENERAL SALES TAXES.**

8 (a) IN GENERAL.—Subsection (a) of section 164 of  
9 the Internal Revenue Code of 1986 (relating to general

1 rule) is amended by inserting after paragraph (5) the fol-  
2 lowing new paragraph:

3 “(6) State and local general sales taxes.”.

4 (b) CONFORMING AMENDMENTS.—

5 (1) Paragraph (5) of section 164(b) of such  
6 Code (relating to general sales taxes) is amended—

7 (A) by striking subparagraphs (A) and (I),  
8 and

9 (B) by redesignating subparagraphs (B)  
10 through (H) as subparagraphs (A) through (G),  
11 respectively.

12 (2) Subparagraph (C) of section 164(b)(5) of  
13 such Code (as redesignated by paragraph (1)) is  
14 amended by striking “subparagraph (C)” and insert-  
15 ing “subparagraph (B)”.

16 (3) Clause (ii) of section 164(b)(5)(D) of such  
17 Code (as redesignated by paragraph (1)) is amended  
18 by striking “this paragraph” and inserting “sub-  
19 section (a)(6)”.

20 (4) Clause (i) of section 164(b)(5)(G) of such  
21 Code (as redesignated by paragraph (1)) is amended  
22 by striking “this paragraph” in the matter preceding  
23 subclause (I) thereof and inserting “subsection  
24 (a)(6)”.

1           (5) Clause (ii) of section 56(b)(1)(A) of such  
2       Code is amended by striking “or (3) of section  
3       164(a) or clause (ii) of section 164(b)(5)(A)” and  
4       inserting “(3), or (6) of section 164(a)”.

5       (c) EFFECTIVE DATE.—The amendments made by  
6       this section shall apply to taxable years beginning after  
7       December 31, 2007.

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